

**REMARKS**

Claims 23-31 are pending in the instant application and were found allowable in the Notice of Allowability, mailed on March 1, 2007. Applicants further acknowledge that in the Notice of Allowability, the title of the instant application was amended by the Examiner to read "Catalytic Oxacylation Vapor Phase Process."

**Amendments to the Specification**

The specification has been amended at page 1 to include the priority claim of the instant application. The filing receipt acknowledges the priority claim to both USSN 09/454,316, filed on December 3, 1999, and Taiwan 88114793, filed on August 30, 1999. Additionally, the Notice of Allowability acknowledges all priority claims. Thus, Applicants contend that the instant amendment is not a new priority claim and that no additional petition is required to include such a priority claim.

In view of the above remarks, Applicants believe the pending application is in condition for allowance. Should any of the claims not be found to be allowable, the Examiner is requested to telephone Applicants' undersigned representative at the number below. Applicants thank the Examiner in advance for this courtesy.

The Director is hereby authorized to charge or credit any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to our Deposit Account No. 04-1105, under Order No. 49458DIV (71987).

Dated: June 1, 2007

Respectfully submitted,

By Dwight D. Kim  
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